

March 20, 2013

Via Email (barber.joshua@epa.gov) and Regular U.S. Mail

Mr. Joshua Barber, Remedial Project Manager
Eastern PA Remedial Branch
U.S. Environmental Protection Agency
1650 Arch Street (3HS22)
Philadelphia, PA 19103

**Re: Gould Electronics, Inc's Response to EPA's Notice of Potential Liability
Dated March 4, 2013
Lower Darby Creek Area Superfund Site
Operable Unit 1 – Clearview Landfill
Darby Township, Delaware County and Philadelphia, Pennsylvania**

Dear Mr. Barber:

This office represents Gould Electronics, Inc. ("Gould") in connection with the above-referenced letter to Gould. Specifically, this letter is written to express Gould's willingness to participate in future negotiations concerning OU1 of this site. At this time, Gould is not in nor has it been in discussions with any state or local authorities, or any other parties regarding the site.

As a threshold matter, you should know that Gould is a different corporation than the Gould Electronics Inc. that submitted a response to the 104(e) regarding the site in 2002. Accordingly, Gould reserves the right to dispute any claims as to its liability for the site. However, Gould is also very aware that significant costs can be incurred in environmental litigation and especially at NPL sites. Accordingly, we look forward to hearing from you in the near future regarding the prospects for such negotiations.

Sincerely,



David L. Blount
Of Attorneys for Gould

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cc: Tom Rich, Chief Administrative Officer for Gould Electronics, Inc.
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